The Technical Assistant to the Chief Conservator of Forests will be the Secretary of the Board.

The Board will generally meet once a quarter or more often if necessary.

J. APPAJI GOWDA,
Secretary to Government,
General Department.

LAW SECRETARIAT

Non-official President for the Davangere Town Municipal Council.

READ—

Letter No. A6-C. 34—39-40, dated 19th July 1939, from the Deputy Commissioner, Chitaldrug District, submitting the proposal of the Davangere Town Municipal Council, that it may be given the privilege of having a non-official President.

ORDER NO. L. 1657-9—ML. 53-39-7, DATED BANGALORE, THE 8TH AUGUST 1939.

Government are pleased to accept the proposal and to direct under Section 23 (2) (c) of the Mysore Town Municipalities Act, 1933, that the Davangere Town Municipal Council be given the privilege of electing a non-official President from among its members.

2. The Deputy Commissioner, Chitaldrug District, is requested to take further action in accordance with the prescribed rules and submit a report to Government early.

C. SUBRAHMANYA AIYAR,
Secretary to Government,
Law Department.

FINANCIAL SECRETARIAT.

Report of the Public Accounts Committee for the year 1937-38.

READ—

Audit and Appropriation Report of the Comptroller to Government on the accounts for 1937-38.

2. Report of the Public Accounts Committee thereon.

ORDER NO. FL. 708-80—G. F. 288-38-13, DATED BANGALORE, THE 7—8TH AUGUST 1939.

Recorded.

Appropriation Report.

2. *Para* 4. *Excesses over Grants.*—Excesses over grants have appeared under 13 heads. Government desire that Heads of Departments should make all possible attempts to keep expenditure or liabilities within the grants placed at their disposal and in cases where the incurring of an excess becomes inevitable, sanction of Government should invariably be obtained well in time to such excess.

Audit Report.

3. *Para* 7. *Loans for Restoration of Tanks.*—The Committee have observed that the present procedure, in regard to the recovery of loans for restoration of tanks, requires examination and revision, to ensure that the expenditure incurred by the Public Works Department from time to time is included in the demand to be

raised by the Revenue Department promptly in order that steps towards recovery can be taken at least as soon as water is made available for irrigation purposes below the tank. The Comptroller is requested to examine the details of the question and the procedure to be adopted, in consultation with the Revenue Commissioner and the Chief Engineer and submit suitable proposals and rules embodying the arrangements to be adopted to secure this end.

4. *Para* 8. *Expenditure without or in Excess of Sanctioned Estimates or Appropriation.*—Government regret to note that in spite of the repeated observations made by the Public Accounts Committee and by Government in the past, the tendency to take up works for execution before the detailed estimates relating thereto are sanctioned, is definitely on the increase, and that there has been also no improvement in regard to the regulation of expenditure on works, with reference to the sanctioned appropriations. They once again direct that the prescribed financial rules in the matter be strictly followed.

They also approve of the following suggestions made by the Public Accounts Committee on page 14 of their report. The Chief Engineer is requested to issue necessary instructions to the subordinate officers of the Department in the matter :—

(1) The standing orders that works should be taken up for execution only after the detailed estimates therefor were sanctioned and necessary funds provided, should be strictly observed save in exceptional circumstances.

(2) Estimates for important works that may have to be taken up in the near future may be got sanctioned well in advance, so that they may be taken up for execution with full details available as soon as the funds required are provided.

(3) In cases of special urgency where works are taken up under proper authority, in anticipation of completion of formalities, steps must be taken to get due sanction for the detailed estimates and appropriation of requisite funds with all possible despatch. Until this is done, a copy of the preliminary estimate on the basis of which work is begun, pending formalities, may be supplied to the Audit Office with an explanation of circumstances.

5. *Para* 9. *Delay in the Submission of Returns and Completion Reports.*—Several cases of inordinate delay in the submission of the prescribed returns, and completion reports for works, have been brought to the notice of Government. Government direct that the prescribed due dates for the submission of these financial statements should be adhered to and delays avoided as far as possible.

6. The attention of the Heads of Departments is invited to the other observations and suggestions of the Committee and those in the Audit Report for taking necessary action.

A. N. RAGHAVACHAR,
Secretary to Government,
Financial Department.

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